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American Stock Exchange 86 Trinity Place New York, NY 10006

October 12, 2004

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549



OCT 13 2004

Dear Mr. Johnson:

This is to certify that on October 12, 2004, the American Stock Exchange, Inc. (the "Exchange") received from <u>GuruNet Corporation</u> (the "Registrant") a copy of the Registrant's application on Form 8A 12 B for the registration of the following securities:

Common Stock at \$0.001 par value per share

We further certify that the above described security has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer

Director

Listing Qualifications Department

cc:

Herbert Scholl